



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
512/ 458-7111

September 2, 1999

Ms. Carole Wayland, County Auditor
Midland County
200 West Wall Street.
Midland, Texas 79701

Dear Ms. Wayland:

We have completed our review of the audit report on Midland County for the year ended September 30, 1998. The report was prepared by Elms, Faris & Company, Certified Public Accountants. We reviewed the report to determine if Midland County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, Midland County met the audit requirements of OMB Circular A-133 for the year ended September 30, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 98-0819